



Mr. John Bishop :

November 8, 1984

Ken McManigal

**Taxable Reservation Property - Jackson Band of Mi-wuk Indians  
Amador County**

This is in response to your October 29, 1984, memorandum wherein you enclosed copies of a March 29, 1984, Management Agreement pertaining to bingo between the Jackson Band of Mi-wuk Indians and Golden Empire, Ltd., a Limited Partnership, and a May 15, 1984, Certificate of Limited Partnership for Golden Empire, Ltd., and you asked whether improvements constructed by the partnership on the reservation and used for bingo are assessable/taxable.

As you are aware, leasehold interests in Indian lands are assessable taxable possessory interests (Palm Springs Spa, Inc. v. Riverside County, 18 Cal. App. 3d 372, Agua Caliente Band of Mission Indians v. Riverside County, 442 F. 2d 1184, and Fort Mojave Tribe v. San Bernardino County, 543 F. 2d 1253) and partnerships/limited partnerships are entities for change in ownership purposes (Rev. & Tax. Code Sec. 60 et seq. and Property Tax Rule 462(j)). As indicated in our August 17, 1978, letter to Mr. Westley Higby, copy attached, our definition of "Indian" is any person of Indian descent who is entitled to receive services as an Indian from the United States Department of the Interior, and an "Indian Organization" includes partnerships, all of whose members are Indians.

Were all the partners in Golden Empire, Ltd. Indians then, we would regard the limited partnership as an "Indian organization"; and since the improvements constructed would have been constructed on the reservation by an "Indian organization", they would not be assessable/taxable. If, as you have advised, however, only some of the partners are Indians and others are not, the limited partnership is not an "Indian organization", and the improvements constructed by it are assessable/taxable.

JKM:fr

Attachment

cc: Mr. Gordon\*P. Adelman  
Mr. Robert H. Gustafson  
Mr. Verne Walton

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